



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

AUDIT SERVICES UNIT
CITIZENS PLAZA BUILDING
400 DEADERICK STREET
NASHVILLE, TENNESSEE 37243-1403
TELEPHONE: 615-532-4528 FAX: 615-313-3196
TTY: 1-800-270-1349
www.tn.gov/humanservices/

BILL HASLAM
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

March 28, 2017

Allen Collier, Board Chair
Cumberland Mountain Industries, Inc.
1214 Cedar Fork Road
Tazewell, Tennessee 37879-5000

Dear Mr. Collier:

The Department of Human Services Audit Services staff conducted an unannounced on-site review of the Child and Adult Care Food Program (CACFP) at Cumberland Mountain Industries (Sponsor), Application Agreement 00236, on January 31, 2017. The purpose of this review was to determine if the Sponsor complied with *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, the Application Agreement, and applicable Federal and State regulations.

Our review of the Sponsor's records for the test month of December 2016 disclosed no significant deficiencies.

We appreciate the assistance provided during this review. If you have any questions, please contact Jackie Yokley, Audit Director 2, at 615-837-5035 or Jackie.D.Yokley@tn.gov.

Sincerely,


Sam Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Steve Minton, Executive Director, Cumberland Mountain Industries, Inc.
Karen Norton, Finance Director, Cumberland Mountain Industries, Inc.
Allette Vayda, Director, Child and Adult Care Food Programs
Brian Anthis, Program Coordinator, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

EXHIBIT

Verification of CACFP Independent Center Claim (Claiming Percentages)

Cumberland Mountain Industries, Inc.

Review Month/Year: December 2016

Total Reimbursement: \$4,215.31

Program Area	Reported on Claim	Verified by Monitoring Review	Verified with Sampling Data (Yes/No/NA)
Number of Days that CACFP Food Service was operated	20	20	No
Total Attendance	749	749	No
Percentage of Participants in the Free or Reduced-price Category (For Proprietary Center Only)	XXXXXXXX	NA	NA
Number of Breakfasts Served	682	682	No
Number of Lunches Served	749	749	No
Number of Suppers Served	NA	NA	NA
Number of Supplements Served	593	593	No
Number of Participants in Free Category	48	48	No
Number of Participants in Reduced-Price Category	0	0	No
Number of Participants in Paid Category	0	0	No
Total Number of Participants	48	48	No
Total Amount of Food Costs	XXXXXXXX	\$2,920.42	No
Total Amount of Eligible Food and Nonfood Costs	XXXXXXXX	\$5,593.01	No